

**RUTHERFORD COUNTY, TENNESSEE**

**PROPOSED BUDGET FOR THE FISCAL YEAR**

**July 1, 2011 through June 30, 2012**

In Accordance With T.C.A. 5-8-507

|   | Actual<br>2009-2010 | Estimated<br>2010-2011 | Estimated<br>2011-2012 |
|---|---------------------|------------------------|------------------------|
| <b>General Fund</b>                         |                     |                        |                        |
| Est. Revenues & Oth. Sources:               |                     |                        |                        |
| Local Taxes                                 | \$ 45,481,207       | \$ 47,450,046          | \$ 46,738,001          |
| State of Tennessee                          | 5,583,461           | 5,376,223              | 5,525,973              |
| Federal Government                          | 1,080,487           | 1,691,479              | 655,960                |
| Other Sources                               | <u>17,933,491</u>   | <u>15,679,887</u>      | <u>14,965,818</u>      |
| Total Est. Rev. & Oth. Sources              | \$ 70,078,646       | \$ 70,197,635          | \$ 67,885,752          |
| Est. Expenditures & Oth. Uses:              |                     |                        |                        |
| Salaries                                    | \$ 28,923,891       | \$ 32,492,950          | \$ 33,456,957          |
| Other Costs                                 | 34,224,793          | 40,287,616             | 38,463,327             |
| Estimated Savings                           | <u>-</u>            | <u>(2,300,000)</u>     | <u>-</u>               |
| Total Est. Expend. & Oth. Uses              | \$ 63,148,684       | \$ 70,480,566          | \$ 71,920,284          |
| Estimated Unassigned Fund Balance - July 1  | \$ 12,793,910       | \$ 14,268,833          | \$ 15,200,000          |
| (Inc)/Dec Restricted & Committed FB         | \$ (5,455,039)      | \$ 1,214,098           | \$ -                   |
| Estimated Unassigned Fund Balance - June 30 | \$ 14,268,833       | \$ 15,200,000          | \$ 11,165,468          |
| Employee Positions - Full-Time              | 732                 | 784                    | 789                    |
| Employee Positions - Part-Time              | 116                 | 138                    | 136                    |
| <b>Solid Waste/Sanitation Fund</b>          |                     |                        |                        |
| Est. Revenues & Oth. Sources:               |                     |                        |                        |
| Local Taxes                                 | \$ 1,209,558        | \$ 1,122,000           | \$ 504,000             |
| State of Tennessee                          | 324,037             | 354,200                | 310,000                |
| Federal Government                          | 64,841              | 29,120                 | -                      |
| Other Sources                               | <u>1,352,053</u>    | <u>1,550,850</u>       | <u>1,490,000</u>       |
| Total Est. Rev. & Oth. Sources              | \$ 2,950,489        | \$ 3,056,170           | \$ 2,304,000           |
| Est. Expenditures & Oth. Uses:              |                     |                        |                        |
| Salaries                                    | \$ 1,097,825        | \$ 1,258,464           | \$ 1,275,451           |
| Other Costs                                 | <u>1,783,311</u>    | <u>2,305,860</u>       | <u>2,402,120</u>       |
| Total Est. Expend. & Oth. Uses              | \$ 2,881,136        | \$ 3,564,324           | \$ 3,677,571           |
| Estimated Assigned Fund Balance -July 1     | \$ 4,058,976        | \$ 4,132,997           | \$ 3,624,843           |
| Add Decrease in Reserve for Encumbrances    | \$ 4,668            |                        |                        |
| Estimated Assigned Fund Balance - June 30   | \$ 4,132,997        | \$ 3,624,843           | \$ 2,251,272           |
| Employee Positions - Full-Time              | 25                  | 25                     | 25                     |
| Employee Positions - Part-Time              | 39                  | 39                     | 39                     |
| <b>Ambulance Service</b>                    |                     |                        |                        |
| Est. Revenues & Oth. Sources:               |                     |                        |                        |
| Local Taxes                                 | \$ 5,109,027        | \$ 5,445,975           | \$ 5,125,733           |
| State of Tennessee                          | -                   | -                      | -                      |
| Federal Government                          | -                   | -                      | -                      |
| Other Sources                               | <u>6,131,048</u>    | <u>5,463,058</u>       | <u>5,600,000</u>       |
| Total Est. Rev. & Oth. Sources              | \$ 11,240,075       | \$ 10,909,033          | \$ 10,725,733          |

|   | Actual<br>2009-2010 | Estimated<br>2010-2011 | Estimated<br>2011-2012 |
|---|---------------------|------------------------|------------------------|
| Est. Expenditures & Oth. Uses:            |                     |                        |                        |
| Salaries                                  | \$ 6,023,094        | \$ 6,308,848           | \$ 6,415,551           |
| Other Costs                               | <u>3,704,202</u>    | <u>4,014,570</u>       | <u>4,271,498</u>       |
| Total Est. Expend. & Oth. Uses            | \$ 9,727,296        | \$ 10,323,418          | \$ 10,687,049          |
| Estimated Assigned Fund Balance - July 1  | \$ -                | \$ 1,475,152           | \$ 2,060,767           |
| Less Reserve for Encumbrances             | \$ (37,627)         |                        |                        |
| Estimated Assigned Fund Balance - June 30 | \$ 1,475,152        | \$ 2,060,767           | \$ 2,099,451           |
| Employee Positions - Full-Time            | 131                 | 131                    | 131                    |
| Employee Positions - Part-Time            | 24                  | 24                     | 24                     |
| <b>Industrial/Economic Dev. Fund</b>      |                     |                        |                        |
| Total Est. Rev. & Oth. Sources            | \$ 106,936          | \$ 108,875             | \$ 97,690              |
| Receipt of Principal on Notes             | <u>50,524</u>       | <u>65,972</u>          | <u>67,548</u>          |
| Total Est. Rev. & Oth. Sources            | \$ 157,460          | \$ 174,847             | \$ 165,238             |
| Total Est. Expend. & Oth. Uses            | <u>\$ 219,891</u>   | <u>\$ 202,759</u>      | <u>\$ 244,510</u>      |
| Estimated Assigned Fund Balance - July 1  | \$ 822,446          | \$ 760,015             | \$ 732,103             |
| Estimated Assigned Fund Balance - June 30 | \$ 760,015          | \$ 732,103             | \$ 652,831             |
| Less: Reserve for Long Term Notes         | <u>\$ (536,027)</u> | <u>\$ (487,673)</u>    | <u>\$ (436,337)</u>    |
| Net Estimated Fund Balance - June 30      | \$ 223,988          | \$ 244,430             | \$ 216,494             |
| <b>Special Purpose Fund</b>               |                     |                        |                        |
| Est. Revenues & Oth. Sources:             |                     |                        |                        |
| Federal Government                        | \$ 65,107           | \$ 72,996              | \$ -                   |
| Other Sources                             | <u>17.00</u>        | <u>59</u>              | <u>-</u>               |
| Total Est. Rev. & Oth. Sources            | \$ 65,124           | \$ 73,055              | \$ -                   |
| Est. Expenditures & Oth. Uses             |                     |                        |                        |
| Other Costs                               | <u>\$ 39,167</u>    | <u>\$ 97,921</u>       | <u>\$ -</u>            |
| Total Est. Expend. & Oth. Uses            | \$ 39,167           | \$ 97,921              | \$ -                   |
| Estimated Assigned Fund Balance - July 1  | \$ -                | \$ 25,877              | \$ 1,011               |
| Less Reserve for Encumbrances             | \$ 80               |                        |                        |
| Estimated Assigned Fund Balance -June 30  | \$ 25,877           | \$ 1,011               | \$ 1,011               |
| <b>Drug Control Fund</b>                  |                     |                        |                        |
| Est. Revenues & Oth. Sources:             |                     |                        |                        |
| Local Taxes                               | \$ 6,764            | \$ -                   | \$ -                   |
| State of Tennessee                        | -                   | -                      | -                      |
| Federal Government                        | -                   | -                      | -                      |
| Other Sources                             | <u>399,650</u>      | <u>468,500</u>         | <u>451,500</u>         |
| Total Est. Rev. & Oth. Sources            | \$ 406,414          | \$ 468,500             | \$ 451,500             |
| Est. Expenditures & Oth. Uses:            |                     |                        |                        |
| Salaries                                  | \$ 370,163          | \$ 312,886             | \$ 289,277             |
| Other Costs                               | <u>320,514</u>      | <u>368,500</u>         | <u>471,435</u>         |
| Total Est. Expend. & Oth. Uses            | \$ 690,677          | \$ 681,386             | \$ 760,712             |

|   | Actual<br>2009-2010 | Estimated<br>2010-2011 | Estimated<br>2011-2012 |
|---|---------------------|------------------------|------------------------|
| Estimated Assigned Fund Balance -July 1   | \$ 1,078,298        | \$ 836,587             | \$ 623,701             |
| Add Decrease to Reserve for Encumbrances  | \$ 42,552           |                        |                        |
| Estimated Assigned Fund Balance - June 30 | \$ 836,587          | \$ 623,701             | \$ 314,489             |
| Employee Positions - Full-Time            | 8                   | 6                      | 6                      |
| <b>Development Tax Fund</b>               |                     |                        |                        |
| Est. Revenues & Oth. Sources              |                     |                        |                        |
| Local Taxes                               | \$ 1,256,250        | \$ -                   | \$ -                   |
| Other Sources                             | 15,999              | -                      | -                      |
| Total Est. Rev. & Oth. Sources            | \$ 1,272,249        | \$ -                   | \$ -                   |
| Total Est. Expend. & Oth. Uses            | \$ 5,541,320        | \$ -                   | \$ -                   |
| Estimated Assigned Fund Balance -July 1   | \$ 4,269,071        | \$ -                   | \$ -                   |
| Estimated Assigned Fund Balance - June 30 | \$ -                | \$ -                   | \$ -                   |
| <b>Highway Department</b>                 |                     |                        |                        |
| Est. Revenues & Oth. Sources:             |                     |                        |                        |
| Local Taxes                               | \$ 4,032,785        | \$ 4,008,075           | \$ 4,288,632           |
| State of Tennessee                        | 3,254,162           | 3,310,943              | 3,588,684              |
| Federal Government                        | 87,047              | -                      | -                      |
| Other Sources                             | 205,925             | 74,333                 | 53,500                 |
| Total Est. Rev. & Oth. Sources            | \$ 7,579,919        | \$ 7,393,351           | \$ 7,930,816           |
| Est. Expenditures & Oth. Uses:            |                     |                        |                        |
| Salaries                                  | \$ 2,180,824        | \$ 2,406,614           | \$ 2,387,740           |
| Other Costs                               | 5,629,755           | 6,985,891              | 6,941,705              |
| Total Est. Expend. & Oth. Uses            | \$ 7,810,579        | \$ 9,392,505           | \$ 9,329,445           |
| Estimated Fund Balance -July 1            | \$ 6,955,527        | \$ 5,539,490           | \$ 3,540,336           |
| Less Increase to Committed Fund Balance   | \$ (1,185,377)      |                        |                        |
| Estimated Assigned Fund Balance - June 30 | \$ 5,539,490        | \$ 3,540,336           | \$ 2,141,707           |
| Employee Positions - Full-Time            | 71                  | 68                     | 64                     |
| Employee Positions - Part-Time            | -                   | -                      | -                      |
| <b>General Purpose School Fund</b>        |                     |                        |                        |
| Est. Revenues & Oth. Sources:             |                     |                        |                        |
| Local Taxes                               | \$ 97,595,371       | \$ 101,399,568         | \$ 101,646,569         |
| State of Tennessee                        | 144,309,081         | 153,113,355            | 157,032,406            |
| Federal Government                        | 1,041,976           | 1,351,433              | 1,124,250              |
| Other Sources                             | 1,072,719           | 802,781                | 620,046                |
| Total Est. Rev. & Oth. Sources            | \$ 244,019,147      | \$ 256,667,137         | \$ 260,423,271         |
| Est. Expenditures & Oth. Uses:            |                     |                        |                        |
| Salaries                                  | \$ 147,611,398      | \$ 155,925,466         | \$ 161,747,466         |
| Other Costs                               | 89,130,545          | 103,488,270            | 105,136,344            |
| Estimated Savings                         | -                   | (2,939,009)            | -                      |
| Total Est. Expend. & Oth. Uses            | \$ 236,741,943      | \$ 256,474,727         | \$ 266,883,810         |

|   | Actual<br>2009-2010 | Estimated<br>2010-2011 | Estimated<br>2011-2012 |
|---|---------------------|------------------------|------------------------|
| Estimated Unassigned Fund Balance -July 1   | \$ 10,948,268       | \$ 16,317,590          | \$ 16,510,000          |
| Less Increase to Reserves                   | \$ (1,907,882)      |                        |                        |
| Estimated Unassigned Fund Balance - June 30 | \$ 16,317,590       | \$ 16,510,000          | \$ 10,049,461          |
| Employee Positions                          | 3,525               | 3,631                  | 3,738                  |
| <b>Central Cafeteria Fund</b>               |                     |                        |                        |
| Est. Revenues & Oth. Sources:               |                     |                        |                        |
| Local Taxes                                 | \$ -                | \$ -                   | \$ -                   |
| State of Tennessee                          | 157,722             | 163,874                | 167,200                |
| Federal Government                          | 7,454,178           | 7,999,203              | 8,148,300              |
| Other Sources                               | 6,499,419           | 6,441,727              | 6,565,600              |
| Total Est Rev. & Oth. Sources               | \$ 14,111,319       | \$ 14,604,804          | \$ 14,881,100          |
| Est Expenditures & Oth. Uses:               |                     |                        |                        |
| Salaries                                    | \$ 4,928,065        | \$ 5,433,470           | \$ 5,412,600           |
| Other Costs                                 | 8,479,699           | 10,304,944             | 10,284,000             |
| Total Est. Expend. & Oth. Uses              | \$ 13,407,764       | \$ 15,738,414          | \$ 15,696,600          |
| Estimated Restricted Fund Balance - July 1  | \$ 3,972,015        | \$ 4,361,572           | \$ 3,227,962           |
| Less Increase to Reserves                   | (313,998)           | -                      | -                      |
| Estimated Restricted Fund Balance - June 30 | \$ 4,361,572        | \$ 3,227,962           | \$ 2,412,462           |
| Employee Positions - Full-Time              | 130                 | 150                    | 150                    |
| Employee Positions - Part-Time              | 247                 | 237                    | 237                    |
| <b>General Debt Service Fund</b>            |                     |                        |                        |
| Est. Revenues & Oth. Sources:               |                     |                        |                        |
| Local Taxes                                 | \$ 40,958,141       | \$ 40,707,223          | \$ 40,319,011          |
| Other Sources                               | 1,074,970           | 160,888,482            | 20,230,200             |
| Total Est. Rev. & Oth. Sources              | \$ 42,033,111       | \$ 201,595,705         | \$ 60,549,211          |
| Est. Expenditures & Oth. Uses:              |                     |                        |                        |
| Other Costs                                 | \$ 41,000,865       | \$ 201,344,236         | \$ 62,417,195          |
| Estimated Savings                           | \$ -                | \$ (428,538)           | \$ -                   |
| Total Est. Expend. & Oth. Uses              | \$ 41,000,865       | \$ 200,915,698         | \$ 62,417,195          |
| Estimated Assigned Fund Balance - July 1    | \$ 34,002,911       | \$ 35,035,157          | \$ 35,715,164          |
| Estimated Assigned Fund Balance - June 30   | \$ 35,035,157       | \$ 35,715,164          | \$ 33,847,180          |
| <b>Education Capital Projects</b>           |                     |                        |                        |
| Est. Revenues & Oth. Sources                |                     |                        |                        |
| Local Taxes                                 | \$ 2,311,326        | \$ 2,300,786           | \$ 2,353,213           |
| Total Est. Rev. & Oth. Sources              | \$ 2,311,326        | \$ 2,300,786           | \$ 2,353,213           |
| Est. Expenditures & Oth. Uses:              |                     |                        |                        |
| Other Costs                                 | \$ 2,194,392        | \$ 3,084,570           | \$ 2,423,064           |
| Total Est. Expend. & Oth. Uses              | \$ 2,194,392        | \$ 3,084,570           | \$ 2,423,064           |
| Estimated Committed Fund Balance - July 1   | \$ 1,418,896        | \$ 1,535,830           | \$ 752,046             |
| Estimated Committed Fund Balance - June 30  | \$ 1,535,830        | \$ 752,046             | \$ 682,195             |